**272.22 WHEN STOCK REPRESENTS LANDS.**

When any special stock or land stock, or any writing or instrument, is or has been issued by any railroad company with the intention of granting, transferring, or securing to the person to whom the same is issued any right, title, interest, or estate in or to any lands held by such company, the right, title, interest, or estate so granted, transferred, or secured shall be subject to taxation as provided in section 272.21.

**History:** *(2222) RL s 994*